

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : Chapter 11
LEHMAN BROTHERS HOLDINGS INC., *et al.*, : Case No. 08-13555 (JMP)
Debtors. : (Jointly Administered)
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**SECOND SUPPLEMENTAL AFFIDAVIT OF ROBERT M. KEANE, JR.
IN CONNECTION WITH PAUL HASTINGS' RETENTION AS SPECIAL COUNSEL
TO THE DEBTORS**

STATE OF CALIFORNIA)
) ss :
COUNTY OF LOS ANGELES)

Robert M. Keane, Jr., being duly sworn, upon his oath, deposes and says:

1. I am a partner in the law firm of Paul, Hastings, Janofsky & Walker LLP ("Paul Hastings" or the "Firm"), with offices in several locations, including an office located at 515 South Flower Street, 25th Floor, Los Angeles, California 90071.

2. The facts set forth below are based upon my personal knowledge, discussions with other Paul Hastings attorneys, and the Firm's client/matter records reviewed by me or other Paul Hastings attorneys acting under my supervision and direction. Paul Hastings currently employs hundreds of lawyers. To the extent any information disclosed herein requires amendment or modification upon Paul Hastings' completion of further review or as additional information becomes available to it, a supplemental affidavit will be submitted to the Court reflecting such amended or modified information.

3. From the date Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors and debtors-in-possession (collectively, the "Debtors") commenced their respective chapter 11 cases through February 28, 2010, Paul Hastings served as an ordinary course professional in these cases. On December 29, 2008, the Firm submitted the "Affidavit of Ordinary Course Professional" (the "Initial Affidavit") [Docket No. 2407]. Capitalized terms used but not defined herein have the meaning given in the Initial Affidavit.

4. On May 21, 2009, the Firm submitted the "First Supplemental Affidavit and Disclosure Statement Pursuant to the Order Authorizing the Debtors to Employ Professionals Utilized in the Ordinary Course of Business" [Docket No. 3631]. On September 14, 2009, the Firm submitted the "Second Supplemental Affidavit and Disclosure Statement Pursuant to the Order Authorizing the Debtors to Employ Professionals Utilized in the Ordinary Course of Business" [Docket No. 5133]. The Initial Affidavit and the first and second supplemental affidavits are collectively referred to herein as the "OCP Affidavits".

5. On July 23, 2010, the Debtors submitted an application under Bankruptcy Code section 327(e) for authorization to employ Paul Hastings as special counsel, *nunc pro tunc*, to March 1, 2010 [Docket No. 10401]. In support, Paul Hastings submitted the "Affidavit of Robert M. Keane, Jr. in Support of the Application of the Debtors Pursuant to Section 327(e) of the Bankruptcy Code and Rule 2014(a) of the Federal Rules of Bankruptcy Procedure for Authorization to Employ and Retain Paul, Hastings, Janofsky & Walker LLP as Special Counsel to the Debtors, *Nunc Pro Tunc* to March 1, 2010" (the "Special Counsel Affidavit") [Docket No. 10447].

6. On February 3, 2011, Paul Hastings submitted the First Supplemental Affidavit of Robert R. Keane, Jr., in Connection with Paul Hastings' Retention as Special

Counsel to the Debtors [Docket No. 14309] (together with the Special Counsel Affidavit, the "Special Counsel Affidavits"). The OCP Affidavits and the Special Counsel Affidavits are collectively referred to herein as the "Affidavits". The Affidavits are incorporated herein by this reference.

7. By order of this Court entered August 10, 2010 [Docket No. 10677], Paul Hastings' retention as special counsel to the Debtors was approved effective as of March 1, 2010.

8. I respectfully submit this affidavit in connection with the Firm's continued services as special counsel to the Debtors. Since filing the Affidavits, certain attorneys have joined the Firm, the Firm has been asked to handle new matters, and the Debtors' counsel has supplemented the list of Interested Parties, thus necessitating additional disclosure.

New Professionals

9. In March 2011, Keith Edelstein joined the Firm as an associate in the Firm's New York office in the Real Estate Department. Before joining the Firm, Mr. Edelstein was an associate at Cadwalader, Wickersham & Taft LLP. While there, he represented Lehman Re Ltd. adverse to, among others, Lehman Brothers Holdings Inc. and Lehman Commercial Paper Inc. in matters involving the provisional liquidation of certain commercial real estate assets. The Firm has imposed (and will continue to impose) an ethical wall between Mr. Edelstein and the Paul Hastings attorneys representing the Debtors in these chapter 11 cases.

10. In March 2011, Eric Greenberg joined the Firm as a partner in the Firm's Washington, DC office in the Corporate Department. Before joining the Firm, Mr. Greenberg was a partner at Covington & Burling, LLP. While there, he represented one or more of the Debtors in connection with certain regulatory matters.

11. In April 2011, David Binhui Li joined the Firm as a China associate in the Firm's Shanghai office in the Real Estate Department. Before joining the Firm, Mr. Li was an associate at the Zhong Lun Law Firm. While there, he represented Hua An Fund Management Co., Ltd. ("Hua") adverse to one or more of the Debtors in matters involving Hua's QDII fund. The Firm has imposed (and will continue to impose) an ethical wall between Mr. Li and the Paul Hastings attorneys representing the Debtors in these chapter 11 cases.

12. In May 2011, Olga Marshall will join the Firm as a summer associate in the Firm's Los Angeles office. Before joining the Firm, Ms. Marshall was a summer associate at Stutman, Treister & Glatt and continued to work there during her spring semester until April 15, 2011. While at Stutman Treister, Ms. Marshall represented one or more of the Debtors in certain bankruptcy matters.

New Matters

13. In February 2011, certain attorneys in the Firm's New York office were asked to represent Legacy Asset Management Co., LLC ("LAMCO") (the management company for the Debtors' estates) and LB I Group Inc. in connection with certain transactional matters involving Bids Holdings LP. I am informed that Bids Holdings LP is owned by several investment banking firms, some of which are Paul Hastings clients on unrelated matters. The Firm has imposed (and will continue to impose) certain screening procedures in the form of ethical walls between the attorneys, files, and information relating to the Firm's representation of the Debtors and those relating to the Firm's representation of LAMCO and LB I Group Inc. in relation to the Debtors.

Additional Interested Parties

14. Paul Hastings has in the past represented, currently represents, and may in the future represent Interested Parties in matters unrelated to the matters for which Paul Hastings

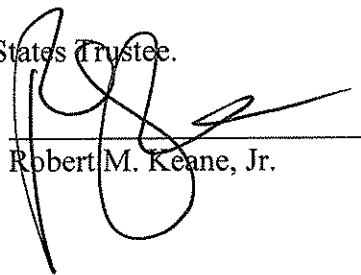
has been engaged. As indicated in the Affidavits, Paul Hastings has continued to review potential connections between the Firm and known Interested Parties. In addition, the Firm has received a supplemental list of Interested Parties from the Debtors' counsel (the "Additional Interested Parties"). The Firm searched on its electronic database for its connection to the Interested Parties and the Additional Interested Parties.

15. Based on its conflicts research, in addition to the connections described in the Affidavits, the Firm makes the following specific disclosure:

(a) Annexed hereto as Exhibit 1 is a list of Interested Parties (or their affiliates) and Additional Interested Parties (or their affiliates) whom the Firm represents, or has represented in the past, in matters unrelated to the matters on which the Firm is employed; and

(b) Annexed hereto as Exhibit 2 is a list of Interested Parties (or their affiliates) and Additional Interested Parties (or their affiliates) whom the Firm represents, or has represented in the past, in matters related to the Debtors or their affiliates.

16. Based on the foregoing and the Affidavits, and except as provided herein and in the Affidavits, to the best of my knowledge, information, and belief formed after reasonable inquiry, the Firm does not: (a) represent or hold any interest adverse to the Debtors or their estates with respect to the matters on which the Debtors have engaged the Firm; or (b) have any connection with the Debtors, any creditors or other Interested Parties, their respective attorneys and accountants, or the United States Trustee for the Southern District of New York or any person employed by the Office of such United States Trustee.


Robert M. Keane, Jr.

SWORN AND SUBSCRIBED before me
this 22nd day of April, 2011.

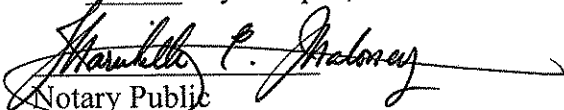

Notary Public
My Commission Expires: May 30, 2014



Exhibit 1

**Additional Interested Parties or Their Affiliates Whom the Firm Represents
or Has Represented in the Past in Matters Unrelated to
the Matters on Which the Firm Is Engaged**

Potential Parties in Interest

3i Group PLC – Not a client; related entities are clients
ABN Amro Bank – Client; entities related to parent RFS Holdings Bv are clients
Anchorage Short Credit Offshore Master Fund II, LP – Need more information. If this is related to Anchorage Advisors, then not a client, but parent Anchorage Advisors LLC and a related entity are clients.
Aggregating Trust 1, L.L.C. – Need more information.
Aggregating Trust 10, L.L.C. – Need more information.
Aggregating Trust 2, L.L.C. – Need more information
Aggregating Trust 3, L.L.C. – Need more information.
Aggregating Trust 4, L.L.C. – Need more information.
Aggregating Trust 5, L.L.C. – Need more information.
Aggregating Trust 6, L.L.C. – Need more information.
Aggregating Trust 7, L.L.C. – Need more information.
Aggregating Trust 8, L.L.C. – Need more information.
Aggregating Trust 9, L.L.C. – Need more information.
Aglia Master Fund Limited – Need more information.
Alansbanken Sverige AB – Need more information.
Allianz Global Investors France S.A. – Not a client; entities related to parent Allianz SE are clients
Altma Fund Sicav PLC, in respect of Rowan Sub-Fund – Need more information
Anchorage Capital Master Offshore, Ltd. – Need more information. If this is related to Anchorage Advisors, then not a client, but parent Anchorage Advisors LLC and a related entity are clients.
Arent Fox LLP – Not a client; an entity related to parent Arent Fox PLLC is a former client
Avignon Capital Ltd. - Need more information.
Aviva Insurance Company – Not a client; entities related to parent Aviva plc are clients
AXA Wholesale Core Australian Fixed Interest Fund – Not a client; entities related to parent AXA Group are clients
B Y Partners, L.P. – Need more information. If this is B Y J Partners, then not a client.
Banca Fideuram S.p.A. – Not a client; entities related to parent Intesa Sanpaolo SpA are clients
Banca Infrastrutture Innovazione Sviluppo S.P.A. – Not a client; entities related to parent Intesa Sanpaolo SpA are clients
Banca Intesa San Paolo – Not a client; entities related to parent Intesa Sanpaolo SpA are clients
Banco di Napoli S.p.A. . – Not a client; entities related to parent Intesa Sanpaolo SpA are clients

Banco Espanol de Credito, S.A. – Not a client; entities related to parent Banco Santander SA are clients
Banco Santander (Suisse) S.A. – Not a client; entities related to parent Banco Santander SA are clients
Banco Urquijo SBP, S.A. – Not a client; entities related to parent KBC Groep NV are clients
Bank of America Mexico, S.A. – Client; entities related to parent Bank of America Corporation are clients.
Bank Sarasin & Co., Ltd. – Not a client; entities related to parent Rabobank Group are clients
Bankers Life and Casualty Company – Not a client; entities related to parent Conseco Inc. are clients
Baupost Group Securities, L.L.C. – Not a client; parent Baupost Group LLC is a client
Bayview Financial, L.P. – Client
Bayview Opportunity Master Fund, L.P. – Not a client; parent Bayview Financial LP is a client
BB&T Investments – Not a client; entities related to parent BB&T Corporation are clients
BHF-Bank Aktiengesellschaft – Not a client; entities related to parent Deutsche Bank AG are clients
Billie Chadwick – William J. Chadwick is a client; entities related to parent Chadwick Saylor & Co Inc. are clients
Black River Commodity Energy Fund LLC – Not a client; entities related to parent Cargill Inc. are clients.
Black River Commodity Fund Ltd. – Not a client; entities related to parent Cargill Inc. are clients.
Black River Convertible Bonds and Derivatives Fund – Not a client; entities related to parent Cargill Inc. are clients.
Black River Fixed Income Relative Value Fund Ltd. – Not a client; entities related to parent Cargill Inc. are clients.
Black River Global Equity Fund Ltd. – Not a client; entities related to parent Cargill Inc. are clients.
Black River Municipal Fund Ltd. – Not a client; entities related to parent Cargill Inc. are clients.
Blue Heron Micro Opportunities Fund, LLP – Need more information.
BlueBay (Masters) Fund II Limited – Not a client; parent BlueBay Asset Management PLC is a client
BlueBay Asset Management PLC – Client
BNP Paribas Sucursal en Espana P.P. – Not a client; entities related to parent BNP Paribas SA are clients
BP Gas Marketing Limited – Not a client; entities related to parent BP PLC are clients
Bremer Landesbank Kreditanstalt Oldenburg-Gorzentrale-Domshof 26 – Not a client; parent Norddeutsche Landesbank Girozentrale is a client
Brickman Group Holdings, Inc. – Not a client, entities related to parent Leonard Green & Partners LP are clients

British Airways PLC – Client; related entities are clients
Brookdale Senior Living – Not a client; entities related to parent Fortress Investment Group LLC are clients
Caisse D'Epargne et de Prevoyance de Midi-Pyrenees – Client; entities related to parent Caisse Nationale Caisse d'Epargne et de Prevoyance are clients
California Department of Water Resources – Not a client; entities related to parent State of California are clients
Canpartners Investments IV, LLC – Client; entities related to parent Canyon Partners Inc. are clients
Cantor Fitzgerald Securities – Not a client; entities related to parent Cantor Fitzgerald LP are clients
Capital One, N.A. – Not a client; entities related to Capital One Financial Corp are clients
CapStar Copley LLC – Need more information. May be related to client CapStar Hotels
Carval Investors UK Limited – Client; entities related to parent Cargill Inc. are clients
Caspian Alpha Long Credit Fund, L.P. – Not a client; entities related to parent Caisse National Caisse d'Epargne et de Prevoyance are clients
Caspian Capital Partners, L.P. – Not a client; entities related to parent Caisse National Caisse d'Epargne et de Prevoyance are clients
Caspian Corporate Loan Fund, LLC – Not a client; entities related to parent Caisse National Caisse d'Epargne et de Prevoyance are clients
Caspian Select Credit Master Fund, Ltd. – Not a client; entities related to parent Caisse National Caisse d'Epargne et de Prevoyance are clients
Cassa di Risparmio di Parma e Piacenza – Not a client; entities related to parent SAS Rue La Boetie are clients
Chiba Bank, Ltd. – Client
Citibank Belgium S.A. – Not a client; entities related to parent Citigroup Inc. are clients
Citibank Europe plc – Not a client; entities related to parent Citigroup Inc. are clients
Clifford Chance US LLP - Client
CNP Assurances – Not a client; entities related to parent Caisse des Depots et Consignations are clients
Conseco Life Insurance Company – Client; entities related to parent Conseco Inc. are clients
Contrarian Funds, LLC – Not a client; parent Contrarian Capital Management LLC is a client
CortalConsors SA, German Branch – Not a client; entities related to parent BNP Paribas SA are clients
County of Ventura – Not a client; a related entity is a client
Credican, C.A. – Need more information.
Credit Mutuel Arkea – Not a client; entities related to parent Credit Mutuel CIC are clients
Credit Suisse Credit Strategies Liquidating Trust – Not a client; entities related to parent Credit Suisse are clients
Credit Suisse Credit Strategies Master Fund, Ltd. – Not a client; entities related to parent Credit Suisse are clients
Credit Suisse International – Client; entities related to parent Credit Suisse are clients

Crescent I, LP – Need more information.
CSS, LLC – Need more information.
CT Corporation – Not a client; parent Wolters Kluwer NV is a client; related entities were also cleared as portable clients for a recent lateral hire
CT Corporation, a Wolters Kluwer Business – Not a client; parent Wolters Kluwer NV is a client; related entities were also cleared as portable clients for a recent lateral hire
CWABS Asset Backed Certificates Trust 2006-BC2 - Not a client; entities related to parent Bank of America Corporation are clients
CWABS Asset Backed Certificates Trust 2006-SD4 - Not a client; entities related to parent Bank of America Corporation are clients
CWALT, Inc. Alternative Loan Trust 2007-OH2 - Not a client; entities related to parent Bank of America Corporation are clients
Cyrus Capital Partners, L.P. – Client
Cyrus Europe Master Fund Ltd. – Not a client; parent Cyrus Capital Partners LP is a client
Cyrus Opportunities Master Fund II, Ltd. – Not a client; parent Cyrus Capital Partners LP is a client
Cyrus Opportunities Master Fund II, Ltd. – Not a client; parent Cyrus Capital Partners LP is a client
Daiwa Securities Capital Markets Co. Ltd. – Client; an entity related to parent Daiwa Securities Group Inc. is a client
Darby Financial Products – Not a client; entities related to parent Susquehanna International Group LLP are clients
David J. Brooks – Need more information. May be David Brooks, a Paul Hastings Partner in the Corporate Department in the NY office
Davidson Kempner Distressed Opportunities Fund, LP – Not a client; entities related to parent Davidson Kempner Partners LLC are clients
Davidson Kempner Distressed Opportunities International, Ltd. – Not a client; entities related to parent Davidson Kempner Partners LLC are clients
Davidson Kempner Institutional Partners, L.P. – Not a client; entities related to parent Davidson Kempner Partners LLC are clients
Davidson Kempner International, Ltd. – Not a client; entities related to parent Davidson Kempner Partners LLC are clients
Davidson Kempner Partners – Client; entities related to parent Davidson Kempner Partners LLC are clients
Delta Airlines, Inc. – Client; entities related to parent Delta Airlines Inc are clients
Delta Coves Venture, LLC – Need more information.
Delta Lloyd Bank NV – Not a client; entities related to parent Aviva PLC are clients
Deutsche Bank SA/NV – Not a client; entities related to parent Deutsche Bank AG are clients
Deutsche Hypothekenbank (Actien Gesellschaft) – Not a client; parent Norddeutsche Landesbank Girozentrale is a client
Diversified European Credit S.A. – Not a client; entities related to parent Wells Fargo & Co. are clients

DMR Structured Arbitrage Master Fund Ltd. – Not a client; parent DMR Associates is a client

Dow Corning Corporation – Client; entities related to parent The Dow Chemical Company are clients

Dresdner Bank (Switzerland) Ltd. – Not a client; entities related to parent Commerzbank AG are clients

Duquesne Light – Client; entities related to parent Macquarie Group Ltd. are clients

DZ Privatbank (Schweiz) AG – Not a client; entities related to parent DZ Bank Deutsche Zentral Genossenschaftsbank AG are clients

Ellington Emerging Markets Fund, Ltd. – Not a client; entities related to parent Ellington Management Group are clients

Ellington Overseas Partners, Ltd. – Not a client; entities related to parent Ellington Management Group are clients

EPSV Araba Eta Gasteizko Aurrezki Kutxa III – Need more information.

EPSV Araba Eta Gasteizko Aurrezki Kutxa IV – Need more information.

Esca Co., Ltd. – Need more information.

Fairfax Financial Holdings Limited – Not a client; related entities are clients

Farallon Capital Institutional Partners II, L.P. – Not a client; entities related to parent Hellman & Friedman LLC are clients

Farallon Capital Institutional Partners III, L.P. – Not a client; entities related to parent Hellman & Friedman LLC are clients

Farallon Capital Institutional Partners, L.P. – Not a client; entities related to parent Hellman & Friedman LLC are clients

Farallon Capital Offshore Investors II, Inc. – Not a client; entities related to parent Hellman & Friedman LLC are clients

Farallon Capital Offshore Investors III, Inc. – Not a client; entities related to parent Hellman & Friedman LLC are clients

Farallon Capital Partners, L.P. – Client; entities related to parent Hellman & Friedman LLC are clients

FCP Groupama Dynamisme - Not a client; entities related to parent Groupama SA are clients

FCP Groupama Equilibre – Not a client; entities related to parent Groupama SA are clients

Federal Home Loan Bank of Boston – Not a client; an entity related to parent Federal Home Loan Bank System is a client

Fenway Capital, LLC - Not a client; entities related to parent Fenway Partners Inc. are clients

Findomestic Banca S.P.A. – Not a client; entities related to parent BNP Paribas SA are clients

FKA Countrywide Home Loans Servicing LP – Countrywide Home Loans Servicing LP is not a client. Entities related to parent Bank of America Corp. are clients.

Florida State Board of Administration – Client; entities related to parent State of Florida are clients

Fonalava Fondo de Inversion – Need more information.

Fonds Commun De Placement Tait Bout Obligations ET - Need more information.

Forest City Capital Corporation – Not a client, entities related to parent Forest City Enterprises Inc are clients
Freshfields Bruckhaus Deringer US LLP - Client
Front Capital Ltd. – Need more information.
Glencore Energy UK Ltd. – Not a client; entities related to parent Glencore International AG are clients
GLG Market Neutral Fund – Not a client, entities related to parent Man Group PLC are clients
GN3 SIP Ltd. – Not a client; entities related to parent GoldenTree Asset Management LP are clients
GoldenTree Distressed Debt Fund L.P. – Not a client; entities related to parent GoldenTree Asset Management LP are clients
GoldenTree Distressed Debt Master Fund, LP. – Not a client; entities related to parent GoldenTree Asset Management LP are clients
GoldenTree European Select Opportunities Master Fund, L.P. – Not a client; entities related to parent GoldenTree Asset Management LP are clients
GoldenTree High Yield Master Fund Ltd. – Not a client; entities related to parent GoldenTree Asset Management LP are clients
GoldenTree High Yield Value Fund Offshore (Strategic), Ltd. – Not a client; entities related to parent GoldenTree Asset Management LP are clients
GoldTree Master Fund II Ltd. – Not a client; entities related to parent GoldenTree Asset Management LP are clients
GoldTree Master Fund Ltd. – Not a client; entities related to parent GoldenTree Asset Management LP are clients
Grayson Ventures Limited– Need more information. If this is related to Grayson Investors Corp., then not a client, but entities related to parent Highland Capital Management are clients. If this is related to Grayson Management Inc., then not a client, but parent Grayson Management Inc. is a client.
Great Bay Condominium Owners Association – Need more information.
Grup Actinver – Need more information. If this is Grupo Actinver, then not a client.
Grupo Financiero Bank of America – Not a client; entities related to parent Bank of America Corp are clients
Gruss Arbitrage Master Fund, Ltd. – Not a client; entities related to parent Gruss Asset Management are clients
Gruss Global Investors Master Fund (Enhanced), Ltd. – Not a client; entities related to parent Gruss Asset Management are clients
HBK Master Fund L.P. – Not a client; entities related to parent HBK Investments LP are clients
Hermes, Ltd. – Need more information.
High Lodge – Need more information.
Highland CDO Opportunity Master Fund, L.P. – Not a client; entities related to parent Highland Capital Management LP are clients
Highland Credit Opportunities CDO, L.P. – Not a client; entities related to parent Highland Capital Management LP are clients

Highland Credit Strategies Fund – Not a client; entities related to parent Highland Capital Management LP are clients
Highland Credit Strategies Master Fund, L.P. – Not a client; entities related to parent Highland Capital Management LP are clients
Highland Crusader Offshore Partners, L.P. – Not a client; entities related to parent Highland Capital Management LP are clients
Highland Floating Rate Advantage Fund – Not a client; entities related to parent Highland Capital Management LP are clients
Highland Floating Rate Fund – Not a client; entities related to parent Highland Capital Management LP are clients
HLH Partnership – Not a client, entities related to parent HLH Securities Inc. are clients
HSBC Bank (Cayman) Limited, acting as trustee of Sub-Trust (A-H) – Not a client; entities related to parent HSBC Holdings PLC are clients
HSBC Bank USA, N.A. – Client; entities related to parent HSBC Holdings PLC are clients
HSBC Securities Japan Limited – Not a client; entities related to parent HSBC Holdings PLC are clients
ICICI Bank UK PLC – Not a client; entities related to parent ICICI Bank Ltd. are clients
IKB International S.A. – Not a client, entities related to parent Lone Star US Acquisition LLC are clients
Ingram Pension Plan/NY Life Co. TTEE Ingram Industries Retirement Plan – Need more information.
Institucion de Banca Multiple – Need more information.
Inversiones Y Fabricaciones, SL - Need more information.
Investcorp Fixed Income Relative Value – Not a client; entities related to parent Investcorp Bank BSC are clients
Investcorp Interlachen Multi-Strategy Master Fund Limited – Not a client; entities related to parent Investcorp Bank BSC are clients
Investcorp Silverback Arbitrage Master Fund Ltd. – Not a client; entities related to parent Investcorp Bank BSC are clients
Investec Bank (Switzerland) AG – Not a client; entities related to parent Investec Ltd. are clients
Japan Net Bank, Ltd. – Not a client; entities related to parent Sumitomo Mitsui Financial Group Inc are clients
John Hancock II Strategic Bond Fund – Not a client, entities related to parent Manulife Financial Corporation are clients
John Rose Jr. – Client
Kawasaki Heaving Industries, Ltd. – If this is Kawasaki Heavy Industries, then a client; related entities are clients
KC CLO I – Not a client; entities related to parent Deutsche Bank AG are clients
KC CLO II – Not a client; entities related to parent Deutsche Bank AG are clients
Kempner International, Ltd. – If this is related to Davidson Kempner Partners LLC, then not a client, but related entities are clients.

King Capital Ltd. - Need more information. If this is related to King Street Capital, then not a client, but entities related to parent King Street Capital Management LLC are clients.

King Street Acquisition Company, LLC – Not a client; entities related to parent King Street Capital Management LLC are clients

Knight Capital Europe Limited – Not a client; entities related to parent King Street Capital Management LLC are clients

Korea Central Mortgage, Inc. - Need more information.

Landesbank Hessen-Thuringen – Not a client; entities related to parent Helaba Landesbank Hessen-Thuringen Girozentrale are clients

LB/L SunCal Northlake, LLC – Not a client; entities related to parent SunCal Companies are clients

LB/L-SunCal Oak Valley, LLC – Not a client; entities related to parent SunCal Companies are clients

LBVN Holdings, L.L.C. – Need more information.

LCF Select Offshore, Ltd. – Not a client, entities related to parent Legend Holdings Limited are clients

Lilith Ventures, Ltd. - Need more information.

London Select Fund Limited – Need more information.

Loomis Street, L.L.C. – Need more information.

Loreley Financing (Jersey) No. 15, Limited – Need more information.

Loreley Financing (Jersey) No. 24 Limited – Need more information.

Loreley Financing (Jersey) No. 8, Limited – Need more information.

Lorimor Corporation – Need more information. If this is H. Lorimer Corporation, then not a client.

Louisiana Department of Revenue – Not a client, parent State of Louisiana is a client

Luminus Energy Partners Master Fund Ltd. – Need more information.

Lyxor Asset Management S.A. – Not a client, entities related to parent Societe Generale are clients

Lyxor/York Fund Limited – Need more information. If this is related to Lyxor Asset Management, then not a client, but entities related to parent Societe Generale are clients.

Macquarie Bank Limited – Client, entities related to parent Macquarie Group Limited are clients

MAP84 Segregated – Need more information.

Marathon Credit Opportunity Master Fund Ltd. – Not a client; entities related to parent Marathon Asset Management are clients

MassMutual Asia Limited – Not a client; related entities to Massachusetts Mutual Life Insurance Company are clients

Mayer Brown LLP – Not a client, related entities are clients

McKenna Long & Aldridge LLP - Client

Menter, Rudin & Trivelpiece, P.C. - Client

Merchantil Commercbank, N.A. – Need more information. If this is Mercantil Commercebank, then not a client.

Merrill Lynch, Pierce, Fenner & Smith Incorporated – Client; entities related to parent Bank of America Corp are clients
Metropolitan Life Insurance Company – Client; entities related to parent Metlife are clients
Milbank, Tweed, Hadley & McCloy LLP - Client
Millenium Marketing & Management Pty, Ltd. – Need more information.
Mizuho Alternative Investments LLC – Not a client; entities related to parent Mizuho Financial Group Inc. are clients
Mizuho Bank (Switzerland) Ltd. – Not a client; entities related to parent Mizuho Financial Group Inc are clients
Mizuho Capital Markets Corp. – Not a client; entities related to parent Mizuho Financial Group Inc are clients
Mizuho Securities Co., Ltd. – Client; entities related to parent Mizuho Financial Group Inc are clients
Momo-o, Matsuo & Namba – Client
Monarch Capital Master Fund LP – Need more information.
Monarch Debt Recovery Master Fund Ltd. – Need more information.
Monarch Opportunities Master Fund Ltd. – Need more information.
Morgan Stanley Capital Services Inc. – Client; entities related to parent Morgan Stanley are clients
MP Bank hf – Need more information.
MTR Corporation Limited - Client
Murata Machinery, Ltd. - Client
Natixis Financial Products LLC – Not a client; entities related to parent BPCE SA are clients
Natixis S.A. – Client; entities related to parent BPCE SA are clients
Neuberger Berman Management, LLC – Client; parent Neuberger Berman LLC is a client
Neue Aargauer Bank AG – Not a client; related entity to parent Credit Suisse Group are clients
Newtonville Partners, L.L.C. – Need more information.
Nexen Energy Marketing Europe Limited – Not a client; entities related to parent Nexen Inc are client
Nexen Energy Marketing London Limited – Not a client; entities related to parent Nexen Inc are client
NML General Fund – Not a client; entities related to parent Northwestern Mutual Life Insurance Company are clients
NMLA General Fund (NMLGENCA) [by AllianceBernstein] – Need more information
Nomura Securities Co. Ltd. – Client; entities related to Nomura Holdings Inc. are clients
Noonday Offshore, Inc. – Not a client; entities related to parent Hellman & Friedman LLC are clients
NorthStar Real Estate Securities Opportunities Master Fund L.P. – Not a client; entities related to parent Presidio Capital Corporation are clients.
Obaxbank S.p.A. – Need more information. If this is Abaxbank SpA, then not a client.

OBB-Posbus GmbH – Need more information. If this is OBB-Postbus GmbH, then not a client.

OCM Opportunities – Not a client; entities related to parent Oaktree Capital management LLC are clients

OCM Opportunities VIII Delaware, L.P. – Not a client; entities related to parent Oaktree Capital management LLC are clients

Ontario Teacher's Pension Plan Board – Not a client; entities related to parent Ontario Teachers Pension Plan are clients

OZ Special Master Fund, Ltd. c/o Och-Ziff Capital Management Group – Not a client; entities related to parent Och-Ziff Capital Management Group are clients

Paloma Industries – Not a client; related entities are clients

Paloma Industries Nogata Plant Ltd. – Not a client; entities related to parent Paloma Industries are clients

Pearl Assurance Limited – Not a client; entities related to parent The Phoenix Companies are clients

Permal York, Ltd. – Not a client; entities related to parent Legg Mason Inc are clients

Pilot Insurance Company – Not a client; entities related to parent Aviva PLC are clients

PIMCO Bermuda LIBOR Plus Fund – Not a client; entities related to parent Allianz SE are clients

Plainfield Special Situations Master Fund Limited – Not a client; parent Plainfield Asset Management LLC is a client

PMA Koryo Fund – Not a client; entities related to parent PMA Capital Corporation are clients

PNC Bank, National Association – Client; entities related to parent PNC Financial Services are clients

Pond Credit (Master), L.P. – Need more information.

ProFund Advisors LLC - Client

Providence Equity Partners IV L.P. – Not a client; entities related to parent Providence Equity Partners LP are clients

Providence Equity Partners IV-A L.P. – Not a client; entities related to parent Providence Equity Partners LP are clients

Puerto Swap FCCC Corp. – Need more information.

Putnam Total Return Fund, LLC – Not a client; entities related to parent Power Corporation of Canada are clients

Putnam Total Return Fund, Ltd. – Not a client; entities related to parent Power Corporation of Canada are clients

Raiffeisen Centrobank AG – Not a client; entities related to parent Raiffeisen Zentral Bank Osterreich AG are clients

Raiffeisen Zentralbank Osterreich AG – Not a client; related entities are clients

Raiffeisen Zentralbank Osterreich Aktiengesellschaft – Not a client; related entities are clients

RBS Coutts Bank AG – Not a client; related entities to Royal Bank of Scotland Group plc are clients

RBS Securities Japan Limited – Not a client; related entities to Royal Bank of Scotland Group plc are clients

RMS Belimo AG – Need more information.
Rosslyn Investors I, LLC – Need more information.
Rovida Holdings Limited – Need more information.
RR Investment Co. Ltd. – Need more information.
Sabretooth Master Fund, LP – Need more information.
Samsung Life Insurance Co., Ltd. – Client; entities related to parent Samsung Group are clients
Santander Asset Management, S.A., S.G.I.I.C. – Not a client; entities related to parent Banco Santander SA are clients
Schroder Alternative Solutions – Not a client; entities related to parent Schroders PLC are clients
Scoggin Capital Management II – Client; related entities are clients
Scoggin International Fund, Ltd. – Not a client; entities related to parent Scoggin Capital Management II are clients
Scoggin Worldwide Fund, Ltd. – Not a client; entities related to parent Scoggin Capital Management II are clients
Sea Port Group Securities, LLC – Not a client; parent Seaport Group LLC is client
Security Pacific Capital Leasing Corporation – Not a client; entities related to parent Bank of America are clients
SEI Institutional Investment Trust – Enhanced Income Fund - Not a client; entities related to parent SEI Investments Co are clients
Shamah 2000 Family Trust – Need more information.
Siit Extended Duration Fund Liquiditing Trust – Need more information.
Silver Point Capital Offshore Master Fund, L.P. – Not a client; entities related to parent Silver Point Capital LP are clients
SK Energy Co., Ltd. – Client; entities related to parent SK Holdings are clients
SK Securities Co., Ltd. – Not a client; entities related to parent SK Holdings are clients
SMC Credit Opportunities Fund, Ltd. – Need more information.
Soros Fund Management LLC – Client; entities related to parent Soros Group are clients
Spring Star Corp. – Need more information.
Strategic Value Special Situations Master Fund LP – Need more information.
Summit Capital Partners, LP – Client; entities related to parent Summit Capital Management LLC are clients
SunCal Heartland, LLC – Not a client; entities related to parent SunCal Companies are clients.
SunCal Marblehead, LLC – Not a client; entities related to parent SunCal Companies are clients.
SunCal Oak Knoll, LLC – Not a client; entities related to parent SunCal Companies are clients.
SunCal PSV, LLC – Not a client; entities related to parent SunCal Companies are clients.
SunCal Torrance, LLC – Not a client; entities related to parent SunCal Companies are clients.
Symphony Asset Management LLC – Client; entities related to parent Madison Dearborn Partners LLC are clients

TCW Absolute Return Credit Fund, L.P. – Not a client; entities related to parent Societe Generale SA are clients
The Bank of New York Mellon – Not a client; related entities to Bank of New York Mellon Corp are clients
The Drake Global Opportunities (Master) Fund, Ltd. – Not a client; related entities to Drake Management LLC are clients
The Drake Low Volatility Master Fund, Ltd. – Not a client; related entities to Drake Management LLC are clients
The Drake Offshore Master Fund, Ltd. – Not a client; related entities to Drake Management LLC are clients
The Governor and the Company of the Bank of Ireland – Not a client; entities related to parent Bank of Ireland are clients
The Lehman Hong Kong Liquidators: Not a client; entities related to parent KPMG International are clients
The Varde Fund IX, L.P. – Not a client; entities related to parent Varde Partners Inc. are clients
The Varde Fund IX-A, L.P. – Not a client; entities related to parent Varde Partners Inc. are clients
The Varde Fund V-B, L.P. – Not a client; entities related to parent Varde Partners Inc. are clients
The Varde Fund VII-B, L.P. – Not a client; entities related to parent Varde Partners Inc. are clients
The Varde Fund VIII, L.P. – Not a client; entities related to parent Varde Partners Inc. are clients
Thomas Reynolds – Thomas E Reynolds is a client
Tiger Global II, L.P. – Not a client, parent Tiger Global Management LLC is a client
Tiger Global, L.P. – Not a client, parent Tiger Global Management LLC is a client
Total Alpha Investment Fund Management Company S.A. – Need more information.
TSO LLC – Need more information.
Tucson Electric Company – Not a client; parent UniSource Energy Corp is a client
Vanguard Fiduciary Trust Company Asset-Backed Securities Trust – Not a client; parent Vanguard Group Inc. is a client
Vanguard Fiduciary Trust Company Corporate Bond Trust – Not a client; parent Vanguard Group Inc. is a client
Vanguard Fiduciary Trust Company Intermediate-Term Bond Trust – Not a client; parent Vanguard Group Inc. is a client
Vanguard Total Bond Market Index Fund, a series of Vanguard Bond Index Funds – Not a client; parent Vanguard Group Inc. is a client
Varde Investment Partners (Offshore) Master, L.P. – Not a client; entities related to parent Varde Partners Inc. are clients
Vital Dinero Fondo de Inversion – Need more information.
Vital Pension Garantizado 2012, P.P.I., E.P.S.V. – Need more information.
Volksbank Paderborn-Hoxter Detmold eG – Need more information. If this is Volksbank Paderborn Hoxter Detmold, then not a client.
VR-LW GmbH – Need more information.

Washington National Insurance Company – Not a client; entities related to parent
Conseco Inc. are clients

Yuanta Commercial Bank – Not a client; entities related to parent Yuanta Financial
Holdings is a client

ZAO KB Citibank – Not a client; entities related to parent Citigroup are clients

Principal Investments

Oceana Cruises, Inc. – Need more information. If this is Oceania Cruises, then not a
client, but entities related to parent Apollo Management LP are clients.

Prestige Cruise Holdings Inc. – Not a client; entities related to parent Apollo
Management LP are clients.

Walton Street Capital – Client; entities related to parent JMB Realty Corp. are clients

Walton Street Real Estate Fund V, L.P. – Not a client; entities related to parent JMB
Realty Corp. are clients

Selected Claimants

American International Group Inc Retirement Plan Trust – Not a client; entities related to
parent American International Group Inc are clients

Aozora Bank Ltd – Client; entities related to parent Cerberus Capital Management LP are
clients

Canyon Balanced Master Fund, Ltd. – Not a client; entities related to parent Canyon
Capital Advisors LLC are clients

Canyon Capital Arbitrage Master Fund, Ltd. – Not a client; entities related to parent
Canyon Capital Advisors LLC are clients

Canyon Value Realization Fund (Cayman), Ltd., The – Not a client; entities related to
parent Canyon Capital Advisors LLC are clients

Canyon Value Realization Fund, L.P. – Not a client; entities related to parent Canyon
Capital Advisors LLC are clients

Castlerigg Master Investments Ltd – Not a client; parent Sandell Asset Management
Corp. is a client

Commonwealth Bank Of Australia - Client

Contrarian Funds LLC – Not a client; entities related to parent Contrarian Capital
Management LLC are clients

Credit Opportunity Associates LLC – Need more information.

CSP II Usis Holdings L.P. – Need more information.

CTC Master Fund, Ltd. – Need more information.

Dover Master Fund II, L.P. – Need more information.

Gabriel Capital, L.P. – Client; entities related to parent Cerberus Capital Management LP
are clients

Halbis USCredit Alpha Master Fund, Ltd – Not a client; entities related to parent HSBC
Holdings PLC are clients

HFF I, LLC – Not a client; an entity related to parent Holliday Fenoglio Fowler LP is a
client

Industrial Bank Co, Ltd – Client

ING Life Insurance And Annuity Company – Not a client; entities related to parent ING Groep NV are clients
Kilroy Realty, L.P. - Client
Lloyds TSB Bank PLC – Not a client; entities related to parent Lloyds Banking Group plc are clients
Marathon Master Fund Ltd – Not a client; entities related to parent Marathon Asset Management LLC are clients
Marathon Special Opportunity Master Fund Ltd. – Not a client; entities related to parent Marathon Asset Management LLC are clients
Mariner Ldc – Not a client; an entity related to parent Mariner Investment Group is a client
Merrill Lynch Credit Products, LLC – Not a client; entities related to parent Bank of America Corp are clients
Mitsui & Co Energy Risk Management Ltd – Not a client; entities related to parent Mitsui & Co Ltd are clients
National Bank of Canada – Client; related entities are clients
Newton, Roger And Coco JTWROS – Need more information
Nisource Finance Corp – Not a client; entities related to parent NiSource Inc are clients
Owl Creek I, L.P. – Not a client; parent Owl Creek Asset Management LP is a client
Owl Creek II, L.P. – Not a client; parent Owl Creek Asset Management LP is a client
Owl Creek Overseas Fund, Ltd. – Not a client; parent Owl Creek Asset Management LP is a client
Ramius Convertible Arbitrage Master Fund, Ltd. – Not a client; entities related to parent Cowen Group Inc are clients
Sankaty Credit Opportunities II LP – Not a client; entities related to parent Bain Capital LLC are clients
Sankaty Credit Opportunities III LP – Not a client; entities related to parent Bain Capital LLC are clients
SPCP Group, L.L.C. – Not a client; entities related to parent Silver Point Capital LP are clients
State Bank of India - Client
Thomson Reuters Group Limited – Not a client; entities related to parent Woodbridge Company Limited are clients
Tudor BVI Global Portfolio L.P., The – Not a client; entities related to parent Tudor Investment Corporation are clients

50 Largest Bond Holders

Loomis Sayles & Company L.P. – Client
Riversource Life Insurance Company – Not a client; related entities are clients
Advanced Series Trust – Not a client; related entities are clients
NATIXIS Asset Management Advisors – Client
Metropolitan West Capital Management – Client
Blackrock Advisors – Client

100 Largest Unsecured Creditors other than Bondholders – Include holders of claims for borrowed money or similar indebtedness (actual, contingent, liquidated or unliquidated), including claims on account of guarantees and legal judgments

Nippon Life Insurance Co. – Not a client; related entities are clients
McKee Nelson LLP – Not a client; related entities are clients
NYSE Market, Inc. – Not a client; related entities are clients
Tata Consultancy Services – Not a client; related entities are clients
Sungard Securities Finance Inc. – Not a client; related entities are clients

Significant Landlords and Leases

Description of Property	Landlord
Columbus - 2600 Corporate Exchange Drive	Eastrich No. 167 Corporation – Not a client; related entities are clients
New York – 65 Broadway	Archipelago Holdings, Inc. – Not a client; related entities are clients

Secured Creditors

Fenway Funding LLC – Client

Government and State Regulatory Agencies. -- U.S. Regulation

Utah Commissioner of Financial Institutions (LB Commercial Bank) – Not a client; related entities are clients
New York Stock Exchange (non-governmental) – Not a client; related entities are clients

Underwriting Investment Bankers for Debtor's securities for all securities issued or outstanding on the Commencement Date or during the three years prior to the Commencement Date

Hoare Govett, Ltd. - Not a client; related entities are clients

Related Entities

Eagle Energy Management, LLC – Not a client; related entities are clients
Eagle Energy Partners I, L.P. – Not a client; related entities are clients
Fundo De Investimento Multimercado Credito Privado Navigator Investimento – Not a client; related entities are clients
Growth Partners Inc. (dissolved) – Client

Former Lehman Brothers Holdings Inc. Entities

Executive Monetary Management, Inc. – Not a client; related entities are clients
Neuberger & Berman Agency, Inc. – Not a client; related entities are clients
Neuberger Berman Asset Management, LLC – Not a client; related entities are clients
Neuberger Berman Inc. – Client; related entities are clients
Neuberger Berman Investment Services, LLC – Not a client; related entities are clients
Neuberger Berman Management Inc. – Not a client; related entities are clients

Neuberger Berman Pty Ltd. – Not a client; related entities are clients
Neuberger Berman, LLC – Not a client; related entities are clients

Significant Leases

One William Street Capital Management, L.P. – Not a client; related entities are clients
R3 Capital Management, L.P. - Not a client; related entities are clients

Potential Parties in Interest

Hellman & Friedman – Not a client; related entities are clients
GS European Performance Fund Limited – Not a client; related entities are clients
Wachovia Bank – Client
Wachovia Securities Ltd. – Client
Evergreen, Et. Al – Client
Calyon Securities – Client
Banif-Banco – Not a client; related entities are clients
Natixis Entities – Client
Banque Privee Saint Dominique – Not a client; related entities are clients
Osterreichische – Not a client; related entities are clients
Thomas Cook AG – Not a client; related entities are clients
QVT Financial LP – Client
Nasdaq OMX – Not a client; related entities are clients

Potential Parties in Interest

Jeanes Hospital – Not a client; related entities are clients
Kle Euribor Prime – Not a client; related entities are clients
Temple University Health Systems, Inc. for itself and as Agent – Not a client; related entities are clients

Principal Investments

Applebees – Not a client; related entities are clients
SBS – Client
Universal Pegasus – Not a client; related entities are clients
Veyance – Not a client; related entities are clients
Vought – Not a client; related entities are clients

Potential Parties in Interest

Altma Fund Sicav PLC, in respect of Rowan Sub-Fund – Not a client; related entities are clients
Banco Urquijo SBP, S.A. – Not a client; related entities are clients
Black River Commodity Energy Fund LLC - Not a client; related entities are clients
Black River Commodity Fund Ltd. - Not a client; related entities are clients
Black River Convertible Bonds and Derivatives Fund - Not a client; related entities are clients
Black River Fixed Income Relative Value Fund Ltd. - Not a client; related entities are clients

Black River Global Equity Fund Ltd. - Not a client; related entities are clients
Black River Municipal Fund Ltd. - Not a client; related entities are clients
CapStar Copley LLC - Not a client; related entities are clients
Contrarian Funds, LLC - Not a client; related entities are clients
Credican, C.A. - Need more information.
Crescent I, LP - Not a client; related entities are clients
Daiwa Securities Capital Markets Co. Ltd. - Client
Delta Coves Venture, LLC - Not a client; related entities are clients
Diversified Financials Europe S.A. - Client
Duquesne Light - Client
European Credit Fund SICAV - Not a client; related entities are clients
FCP Groupama Dynamisme - Not a client; related entities are clients
FCP Groupama Equilibre - Not a client; related entities are clients
Fenway Capital, LLC - Not a client; related entities are clients
Fenway Funding, LLC - Not a client; related entities are clients
Ingram Pension Plan/NY Life Co. TTEE Ingram Industries Retirement Plan - Not a client; related entities are clients
Institucion de Banca Multiple - Need more information.
Julius Baer & Co. Ltd. - Not a client; related entities are clients
Kawasaki Heavy Industries, Ltd. - Client; related entities are clients
KC CLO I - Not a client; related entities are clients
KC CLO II I - Not a client; related entities are clients.
Kempner International, Ltd. - Not a client; related entities are clients
Korea Central Mortgage, Inc. - Not a client; related entities are clients
Landesbank Hessen-Thuringen - Client
Luminus Energy Partners Master Fund Ltd. - Not a client, related entities are clients
Lyxor/York Fund Limited - Not a client; related entities are clients
Mayer Brown LLP - Client; related entities are clients
NMLA General Fund (NMLGENCA) [by AllianceBernstein] - Not a client; related entities are clients
Noonday Offshore, Inc. - Not a client; related entities are clients
Obaxbank S.p.A. - Need more information. If this is Abaxbank SpA, then not a client.
Rosslyn Investors I, LLC - Not a client; related entities are clients
Siemens/Convertibles global markets trading as Innovest European - Need more information. If this is related to Siemens AG, then not a client, but related entities are clients. If this is related to Innovest, then not a client.
Siit Extended Duration Fund Liquidating Trust - not a client; related entities are clients
Strategic Value Special Situations Master Fund LP - Not a client; related entities are clients
Total Alpha Investment Fund Management Company S.A. - Not a client; related entities are clients

Principal Investments

Oceania Cruises, Inc. - Not a client; related entities are clients

Significant Leases

605 Third Avenue Fee LLC – Not a client; related entities are clients
Crown Point, L.L.C. – Not a client; related entities are clients
Mackenzie Financial Corporation – Client
R3 Capital Management, L.P. – Not a client; related entities are clients

Potential Parties in Interest

605 Third Avenue Fee LLC – Not a client; related entities are clients
Account Temps – Not a client; related entities are clients
AG First Farm Credit Bank – Not a client; related entities are clients
America's Servicing Company – Not a client; related entities are clients
Assicurazioni – Client
Bank of America Mellon – Not a client; related entities are clients entities are clients
Carlton Communications Ltd. – Not a client; related entities are clients
Evergreen, Et. Al – Need more information
Fir Tree Capital Opportunity Master Fund, L.P. – Not a client; related entities are clients
Fir Tree Value Master Fund, L.P. – Not a client; related entities are clients
Georgetown University – Not a client; related entities are clients
Health Care Services Corp D/B/A Blue Cross and Blue Shield of Illinois – Client
Illuminating – Need more information.
Intechra LLC – Not a client; related entities are clients
Lewtan Technologies, Inc. – Not a client; related entities are clients
Milano – Need more information
Misys IQ LLC – Not a client; related entities are clients
Nasdaq OMX – Not a client; related entities are clients
Osterreichische – Not a client; related entities are clients
Parsec Corp. – Not a client; related entities are clients
Parsec Trading Corp. – Not a client; related entities are clients
Popolare – Need more information
R3 – Not a client; related entities are clients
RMC – Need more information.
State Street Bank - Client
SunGard – Not a client; related entities are clients
SunGard Asset Management Systems LLC – Not a client; related entities are clients
SunGard Availability Services LP – Not a client; related entities are clients
SunGard Business Integration Ltd. – Not a client; related entities are clients
SunGard Expert Solutions LLC – Not a client; related entities are clients
SunGard Institutional Brokerage Inc. – Not a client; related entities are clients
SunGard Investment Systems LLC – Not a client; related entities are clients
Templeton Global – Not a client; related entities are clients
TPG-Austin Portfolio Holdings LLC – Not a client; related entities are clients
Westport Capital Management - Not a client; related entities are clients

Litigation Claimants

Declan Kelly - Client

Largest Holders of Trade Debt

ANZ Banking Group Limited - Client
McKee Nelson LLP - Not a client; related entities are clients
NYSE Market, Inc. - Not a client; related entities are clients

Selected Derivative Counterparties

Advanced Graphic Printing, Inc. - Not a client; related entities are clients
Direct Energy Business, LLC - Not a client; related entities are clients
Official Committee of Unsecured Creditors - Need more information

Potential Parties in Interest

Accuride Corporation - Client
Aktiengesellschaft - Need more information.
Americas - Need more information.
ANC Rental Corporation - Client
Antero Resources Corporation - Not a client; related entities are clients
Area Giochi Holding S.p.A - Not a client; related entities are clients
BHM Exit Financing Facility - Not a client; related entities are clients
BHM Exit Term Loan - Not a client; related entities are clients
BHM Technologies, LLC - Not a client; related entities are clients
British Airways Plc - Client
Cequel Comm - Client
CIFG - Not a client; related entities are clients
CIFG Services, Inc. - Not a client; related entities are clients
Coditel Sarl - Not a client; related entities are clients
Collins & Aikman Products - Not a client; related entities are clients
Corp. Inc. - Need more information.
CROSSMAR, Inc. - Not a client; related entities are clients
CSG Systems International, Inc. - Not a client; related entities are clients
Dae Aviation Holdings, Inc. - Not a client; related entities are clients
Data Down Link Corporation - Client
DBP NPLS - Not a client; related entities are clients
Delek Benelux B.V - Not a client; related entities are clients
Delek Luxembourg Holding Sarl - Not a client; related entities are clients
Delta Airlines - Client
Enbridge (U.S.) Inc. - Not a client; related entities are clients
Enbridge Energy Partners - Client
Enel SPA - Client
E-Source, Inc. - Not a client; related entities are clients
Extendicare Health Services Inc. - Not a client; related entities are clients
FCAR - Need more information
Fortis Group - Client
Frontier Drilling - Not a client; related entities are clients
General Nutrition Centers, Inc. - Not a client; related entities are clients
GMBH - Need more information

Grupo Iusacell - Not a client; related entities are client
Halliburton Company - Client
HCA Inc. - Need more information
Hilite German GMBH & Co. KG - Not a client; related entities are client
Investment Corporation PTE, LTD - Need more information
KBR Holdings, LLC - Not a client; related entities are clients
Kirch Holding GMBH & Co. KG - Not a client; related entities are clients
KKR Private Equity Investors L.P - Not a client; related entities are clients
Las Vegas Resort - Need more information.
Las Vegas Sands, LLC - Client
Macquarie - Client
Mapco Express, Inc. - Not a client; related entities are clients
Maples and Calder - Not a client; related entities are clients
Maples Finance Limited - Not a client; related entities are clients
Misys PLC - Not a client; related entities are clients
NPL - Need more information.
Oz Management LP - Client
Pangea Ltd. - Not a client; related entities are clients
Pension Plan and Trust - Need more information.
PQ Corporation - Client
Private Limited Company - Need more information.
Qwest Services Corporation - Not a client; related entities are clients
Regal Cinemas, Inc. - Not a client; related entities are clients
Rexnord Corporation - Client
Roofing Holding Inc. - Need more information.
Six Flags Theme Parks Inc. - Client
Standard Life Bank Plc - Not a client; related entities are clients
Starwood Hotels & Resorts - Client
Swift Transportation Co., Inc. - Client
TDS Investor Corporation - Not a client; related entities are clients
TFS - Need more information
The Blackstone Group - Client
The Hartford Financial Services Group, Inc. - Client
Tyco Electronics - Client
Unicredito Italiano - Client
US Airways Group, Inc. - Client
Weetabix Mills - Not a client; related entities are clients
Wolters Kluwer NV - Client
XL Capital - Client

Selected Derivative Counterparties

Consolidated Container Company LLC - Not a client; related entities are clients
Monumental Life Insurance Company (INC) - Client
Putnam (183 ISDA's) - Not a client; related entities are clients

Principal Investments

Delta Prefco Limited - Not a client; related entities are clients
Delta Topco Limited - Not a client; related entities are clients
JFB Firth Rixson, Inc. - Not a client; related entities are client
Firth Rixson Limited - Client

Potential Parties in Interest

Hegemon Fund I, LLC - Not a client; related entities are clients

Selected Derivative Counterparties

Consolidated Container Company LLC - Not a client; related entities are clients
Irish Life & Permanent PLC - Not a client; related entities are clients
Riversource Life Insurance Company of New York - Not a client; related entities are
clients

Principal Investments

Delta Prefco Limited - Not a client; related entities are client
Delta Topco Limited - Not a client; related entities are client

Exhibit 2

**Additional Interested Parties or Their Affiliates Whom the Firm Represents
or Has Represented in the Past in Matters Related to
the Debtors or Their Affiliates**

Lehman Brothers Europe Inc. – Client; entities related to Lehman Brothers Holdings Inc. are clients
Lehman Brothers Holdings Inc. – Client; entities related to Lehman Brothers Holdings Inc. are clients
Lehman Brothers Inc. – Client; entities related to Lehman Brothers Holdings Inc. are clients
Lehman Commercial Paper Inc. – Client; entities related to Lehman Brothers Holdings Inc. are clients
Lehman ALI Inc. – Client; entities related to Lehman Brothers Holdings Inc. are clients
Lehman Brothers Asia Limited – Client; entities related to Lehman Brothers Holdings Inc. are clients
Lehman Brothers Commercial Corporation Asia Limited – Client; entities related to Lehman Brothers Holdings Inc. are clients
Lehman Brothers Europe Limited – Client; entities related to Lehman Brothers Holdings Inc. are clients
Lehman Brothers International (Europe) – Client; entities related to Lehman Brothers Holdings Inc. are clients
Lehman Brothers Japan Inc. – Client; entities related to Lehman Brothers Holdings Inc. are clients
REPE LBREP III LLC – Client; entities related to Lehman Brothers Holdings Inc. are clients
Lehman Re, Ltd. – Not a client; entities related to parent Lehman Brothers Holdings Inc. are clients
Korea Central Mortgage, Inc. – Not a client; entities related to Lehman Brothers Holdings Inc. are clients
LBVN Holdings, L.L.C. – Not a client; entities related to Lehman Brothers Holdings Inc. are clients
Rosslyn Investors I, LLC – Not a client; entities related to Lehman Brothers Holdings Inc. are clients
LB Co-Investment Partners Cayman AIV I LP – Not a client; entities related to Lehman Brothers Holdings Inc. are clients
LB Merchant Banking Partners III Cayman AIV LP – Not a client; entities related to Lehman Brothers Holdings Inc. are clients
LB Offshore GP Holdings (PE) Ltd. – Not a client; entities related to Lehman Brothers Holdings Inc. are clients
LB Offshore Investment Partners II LP – Not a client; entities related to Lehman Brothers Holdings Inc. are clients
LB Secondary OPP Offshore Fund II LP – Not a client; entities related to Lehman Brothers Holdings Inc. are clients

LB Secondary OPP Offshore Fund LP – Not a client; entities related to Lehman Brothers Holdings Inc. are clients

LB VC Partners LP (VC Fund II) – Not a client; entities related to Lehman Brothers Holdings Inc. are clients

LBAYK – Not a client; entities related to Lehman Brothers Holdings Inc. are clients

LBREP /L-Suncal Master I LLC - Not a client; entities related to Lehman Brothers Holdings Inc. are clients

LBREP Lakeside SC Master I, LLC - Not a client; entities related to Lehman Brothers Holdings Inc. are clients

TLLB2002 International: Need more information. If related to Lehman Brothers Holdings Inc., then not a client but related entities are clients.

Carval Investors UK Limited – Client; entities related to parent Cargill Inc. are clients (As previously disclosed, the Firm represents CarVal Investors UK Limited in matters relating to the Debtors' chapter 11 cases. Please see the Firm's disclosures in (i) the Affidavit of Robert M. Keane, Jr. in Support of the Application of the Debtors Pursuant to Section 327(e) of the Bankruptcy Code and Rule 2014(a) of the Federal Rules of Bankruptcy Procedure for Authorization to Employ and Retain Paul, Hastings, Janofsky & Walker LLP as Special Counsel to the Debtors, *Nunc Pro Tunc* to March 1, 2010 [Docket No. 10447] and (ii) the First Supplemental Affidavit of Robert R. Keane, Jr., in Connection with Paul Hastings' Retention as Special Counsel to the Debtors [Docket No. 14309].)